



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
P.O. BOX 3350 (573) 751-2836 TDD (800) 735-2966
JEFFERSON CITY, MISSOURI 65105-3350
refund@mail.dor.state.mo.us

APPLICATION FOR SALES/USE TAX REFUND/CREDIT

FORM
472B
(REV. 12-2002)

CLAIM NUMBER

CERTIFIED NUMBER

TO ENSURE THE DEPARTMENT CAN PROCESS YOUR CLAIM:

- ✓ Include amended returns for **each** period in which the tax was **originally reported**.
- ✓ Provide an exemption certificate or exemption letter for **each** exempt sale.
- ✓ Submit invoices supporting the refund claim.

PLEASE CHECK THE ACTION TO BE TAKEN:

☐ CREDIT

☐ REFUND

TAXPAYER/BUSINESS NAME

NAME ON REFUND CHECK, IF DIFFERENT
THAN TAXPAYER/BUSINESS

MISSOURI TAX I.D. NUMBER

PHONE NUMBER

MAILING ADDRESS

CITY, STATE, ZIP CODE

Do you want the Department of Revenue to send copies of any correspondence relating to this refund and the final refund approval/denial to your power of attorney or agent? ☐ YES ☐ NO (Include a copy of the Power of Attorney Form with the refund application.)

AMOUNT OVERPAID

\$

FILE PERIODS

REASON FOR OVERPAYMENT

I declare this claim and any attached information supporting the claim is true, complete and correct.

SIGNATURE OF TAXPAYER OR AGENT

DATE

PRINT NAME AND INDICATE IF TAXPAYER OR AGENT

ANALYSIS OF APPROVAL OR DENIAL

1.

2.

3.

4.

You have the right to appeal any amount denied. See Frequently Asked Questions on the reverse side of this form for appeal procedures.

INTEREST

REFUND/CREDIT TOTAL \$

EXPLANATION

INITIATED

DATE

AUTHORIZED SIGNATURE

FORM 472B—APPLICATION FOR SALES/USE TAX REFUND/CREDIT

CLAIMANT	<p>ACTION TO BE TAKEN: Indicate whether you are requesting a refund or a credit by checking the appropriate box.</p> <p>TAXPAYER BUSINESS NAME: Enter the name of the business requesting the refund/credit. This should be the business legally obligated to remit the tax to the Missouri Department of Revenue.</p> <p>NAME ON REFUND CHECK: This space is to be used if a refund is requested and the check is to be issued in a name other than the taxpayer/business.</p> <p>MISSOURI TAX I.D. NUMBER: Enter your MISSOURI TAX IDENTIFICATION NUMBER.</p> <p>PHONE NUMBER: Phone number of the taxpayer or the taxpayer's agent, including area code.</p> <p>MAILING ADDRESS: Enter the mailing address where the approved credit or the refund check should be mailed.</p> <p>POWER OF ATTORNEY: If you want the Missouri Department of Revenue to send copies of any correspondence relating to this refund/credit claim to your power of attorney or agent, check the appropriate box. We will also send your power of attorney a copy of the final approval or denial of the refund/credit request.</p>
REFUND/REQUEST AMOUNT	<p>AMOUNT OVERPAID: This is the amount of tax that you have determined to be overpaid. (Please remember to deduct the 2 percent timely payment allowance taken on timely payments, if applicable.)</p> <p>PERIOD(S): Indicate the tax periods involved in your sales/use tax refund/credit request.</p> <p>REASON FOR OVERPAYMENT: You must state the specific grounds upon which your claim for refund or credit is based. All claims must contain supporting documentation for the overpayment. Supporting documents include: invoices, valid exemption certificates, worksheets, and any other documentation required to validate the claim. You must submit amended returns for each tax period of your request.</p> <p>The application must be signed by an owner, officer, partner or designated agent. If an agent signs the application, a power of attorney must be submitted with the refund request.</p>
FINALIZING THE APPLICATION	<p>DEPARTMENT USE ONLY: Please do not enter any information in this area.</p> <p>MAILING: Mail the completed form to: Missouri Department of Revenue, Division of Taxation and Collection, P.O. Box 3350, Jefferson City, Missouri 65105-3350.</p> <p>If you have questions while completing this form, call (573) 751-2836. Persons with speech or hearing impairments may use TDD (800) 735-2966.</p> <p>Any portion of the "interest" amount not returned to your customer(s) must be reported as interest income on your Federal Income Tax Return. This is the only notification you will receive concerning interest income.</p>
FREQUENTLY ASKED QUESTIONS	<h2 style="text-align: center;">FREQUENTLY ASKED QUESTIONS</h2> <ol style="list-style-type: none"> 1. How do I apply for a refund or credit of sales/use tax? Complete Form 472B, Application for Sales/Use Tax Refund/Credit and submit amended sales tax returns for the periods in which the sales or purchases were originally reported along with supporting documentation. 2. How can I ensure my refund/credit claim includes all necessary information for the department to process my claim? We recommend you use the checklist below when filing for a refund/credit. 3. I am filing a refund/credit claim that involves more than one filing period. Do I need to file a separate Form 472B claim for each period? No. Submit one Form 472B for the entire claim. Make certain you indicate the periods for which the claim is being submitted. However, you must submit amended returns for each period of your request. 4. I received an overpayment notice from the Missouri Department of Revenue. Do I need to submit a refund/credit application, amended returns or other supporting documentation in order to receive a refund or credit? No. Sign the overpayment notice, and return it to the Missouri Department of Revenue. The department will review the notice and either mail you a refund or an approved credit. 5. Does the state pay interest on overpayments? Effective January 1, 2003, interest is included in a refund of overpayments only if the overpayment is not refunded within 120 days from the latest of: <ul style="list-style-type: none"> • the last day prescribed for filing a tax return or refund claim, without regard to any extension of time granted; • the date the return, payment or claim is filed; or • the date the taxpayer files for a credit or refund and provides accurate and complete documentation to support the claim. There are no statutory provisions for interest on a credit. 6. What is the oldest period for which I may request a refund/credit? The statute of limitation for sales/use tax refund claims is three years from the date of the overpayment. The date of the overpayment is determined by the due date of the original return or the date paid, whichever is later. 7. What is my recourse if a refund/credit claim has been denied? A denial of refund/credit is the final decision of the Director of Revenue. A taxpayer may appeal any decision to the Administrative Hearing Commission. Appeals must be submitted in writing to the Administrative Hearing Commission, 301 West High Street, Harry S Truman State Office Building, PO Box 1557, Jefferson City, Missouri 65102 within 60 days after the date the decision is mailed or the date it is received, whichever date is earlier. If your appeal is sent by registered or certified mail, the appeal will be deemed filed on the date it is mailed. If the appeal is sent by any method other than registered mail, it will be deemed filed on the date it is received by the Administrative Hearing Commission.
CHECKLIST	<div style="border: 2px solid black; padding: 10px;"> <h3 style="text-align: center;">Checklist</h3> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <ul style="list-style-type: none"> ✓ Indicate on the application whether you are requesting a refund or a credit. ✓ Sign the refund/credit application. ✓ Include amended returns for each period in which the tax was originally reported. ✓ Provide an exemption certificate or exemption letter for each exempt sale. ✓ Provide a worksheet detailing how the refund/credit amount is calculated. </div> <div style="width: 48%;"> <ul style="list-style-type: none"> ✓ Submit invoices supporting the refund/credit claim. (Note: If the refund/credit request is for more than one tax period, invoices for the entire claim may not be required. Contact the Department of Revenue at (573) 751-2836 before submitting invoices for more than one period.) ✓ Include a properly executed power of attorney if someone other than an owner, partner, or officer is the contact person concerning the refund/credit claim. </div> </div> </div>